

**Maine Revised Statutes**  
**Title 23: TRANSPORTATION**  
**Chapter 24: MAINE TURNPIKE**

**§1971. EXEMPTION FROM TAXES**

The accomplishment by the authority of the authorized purpose stated in this chapter being for the benefit of the people of the State and for the improvement of their commerce and prosperity in which accomplishment the authority will be performing essential governmental functions, the authority shall not be required to pay any taxes or assessment on any property acquired or used by it for the purposes provided in this chapter, except that restaurants, kiosks, fuel and service facilities, leased or rented by the authority to business entities, shall be subject to taxation, and assessments shall be made against the tenant in possession based upon the value of the leasehold interest, both real and personal, nor may the authority be required to pay any tax upon its income except as may be required by the laws of the United States, and the bonds or other securities and obligations issued from the authority, their transfer and the income therefrom, including any profits made on the sale thereof, shall at all times be free from taxation within the State. [1983, c. 707, §2 (AMD).]

**SECTION HISTORY**

1981, c. 595, §3 (NEW). 1983, c. 707, §2 (AMD).

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